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January 8, 2007

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Ms. Cheryl Kikuta
Utilities Administrator
Division of Consumer Advocacy
Department of Commerce and Consumer Affairs
335 Merchant Street, Room 326
Honolulu, Hawaii 96813

Dear Ms. Kikuta:

Subject: Docket No. 05-0315
HELCO 2006 Test Year Rate Case
Responses to Supplemental Information Requests

Enclosed are Hawaii Electric Light Company, Inc.'s ("HELCO" or "Company") responses to the Consumer Advocate's supplemental information requests ("SIRs") listed on Attachment A. The Company is filing its responses to CA-SIR-24, 25, and 27 through 31 early, before the Consumer Advocate's requested due date of January 12, 2007.

The response to CA-SIR-27 contains confidential information and is being submitted in accordance with Protective Order No. 22593, dated June 30, 2006.

HELCO will provide the Commission with copies of the attached SIR responses along with responses to all of the Consumer Advocate's SIRs, after the last SIR response is completed and submitted to the Consumer Advocate.

Sincerely,

Dean K. Matsuura
Director, Regulatory Affairs

Attachments

cc: Sawvel & Associates, Inc.
Utilitech, Inc.
Keahole Defense Coalition
Public Utilities Commission (w/o enclosures)

Responses transmitted on January 8, 2007

2, 24, 25, 27-31

Responses transmitted on January 3, 2007

1

Remaining SIR Responses

3, 3.1, 4-23, 26, 32-55